



LONGWOOD UNIVERSITY

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2017

Auditor of Public Accounts
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AUDIT SUMMARY

We have audited the basic financial statements of Longwood University as of and for the year ended June 30, 2017, and issued our report thereon, dated June 1, 2018. Our report, included in Longwood's Annual Report, is available at the Auditor of Public Accounts' website at www.apa.virginia.gov and at Longwood's website at www.longwood.edu. Our audit found:

- the financial statements are presented fairly, in all material respects;
- two deficiencies, which we consider to be material weaknesses in internal control;
- additional matters involving internal control and its operation necessary to bring to management's attention; and
- instances of noncompliance with applicable laws and regulations or other matters that are required to be reported under Government Auditing Standards.

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INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Improve Database Security and Information System Access Controls

Type: Internal Control and Compliance

Severity: Material Weakness

Repeat: No

Longwood University (Longwood) does not secure the database that supports its accounting and financial reporting system with certain minimum security controls required by Longwood's adopted information security standard, ISO 27002 (Security Standard) and industry best practices. In addition, Longwood does not have appropriate procedures and processes to assign and restrict elevated access to Longwood's accounting and financial reporting system.

We communicated the control weaknesses to management in separate documents marked Freedom of Information Act Exempt (FOIAE) under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard and industry best practices require the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information.

Longwood should ensure database configurations, settings, and controls align with its policies and the requirements in the Security Standard and industry best practices, such as the Center for Internet Security Benchmark. Additionally, Longwood should develop a baseline configuration that includes the requirements outlined in policy, the Security Standard, and best practices.

Furthermore, data owners should delete unnecessary elevated access and submit access removal requests timely. In addition, data owners should complete a review of all users to ensure each user has access to only necessary forms and processes. The review process should include controls to ensure that all data owners complete the review of user access to the accounting and financial reporting system and determine if access to forms and processes is in accordance with the principle of least privilege. Finally, Longwood should document a separate policy detailing when to grant access based on the least privilege of the position.

Improve Capital Asset Policies and Procedures That Support Financial Reporting

Type: Internal Control

Severity: Material Weakness

Repeat: Yes (first issued in fiscal year 2016)

Prior Title: Improve Annual Financial Statement Reporting Procedures

Longwood does not have appropriate procedures and processes to track and report its \$241 million in capital assets. Longwood's Financial Operations maintains two systems of record related to capital assets. One system is a manual spreadsheet used for financial reporting purposes, including calculating depreciation, while the other is capital asset management software for tracking capital assets and is the source Financial Operations uses for departmental inventories. However, Financial Operations has never reconciled the two systems. As a result, the inventories that Financial Operations performs

do not support the amounts in the financial reporting spreadsheet, and ultimately, the financial statements.

Financial Operations was unaware of the implications of using two separate systems for tracking capital assets and financial reporting, specifically the need for a reconciliation. Since Financial Operations has not reconciled the two systems and has based inventories, the primary capital asset control, on data in the capital asset management system, we could not rely on the information in the financial reporting spreadsheet without additional procedures. We required that Financial Operations perform a reconciliation between the two systems to ensure that the capital assets reported in the financial statements were materially accurate.

The results of the reconciliation proved that the physical inventory process over capital assets is ineffective. The reconciliation found that Longwood's capital asset system and financial reporting spreadsheet have numerous discrepancies that the fixed asset accountant, inventory custodians, and department managers did not identify during the inventory process over the years. These discrepancies included:

- Over 200 items, totaling \$22.9 million, had asset numbers "pending" in the financial reporting spreadsheet and were not included in the capital assets tracking system; therefore, never showing up on any department's inventory listing.
- Acquisition values for 39 assets differed between the systems by \$542,830.
- Twenty nine assets, totaling \$448,927, were disposed in one system, but not the other.
- Eighteen assets, totaling \$4.9 million, were added in one system, but not the other.

These discrepancies indicate that both systems do not have reliable records. According to the Commonwealth Accounting Policies and Procedures Manual Topic 30505, "an effective inventory results in an accurate accounting of capital assets, and indicates the reliability of the system of accountability for the acquisition, use, and disposal of those assets." We consider the combination of two capital asset systems with no reconciliation and an ineffective inventory process to be a material weakness since the internal controls put in place to prevent significant financial statement irregularities are ineffective. However, in conjunction with the reconciliation that Financial Operations performed, we performed additional procedures that enabled us to validate the amounts reported in the financial reporting spreadsheet and verify that the amounts for depreciable and non-depreciable capital assets are materially accurate on the financial statements.

Financial Operations planned to use the capital asset tracking system for financial reporting during fiscal year 2017 as the system has a separate module that automatically calculates depreciation. However, Financial Operations did not consider that the modules they purchased do not have a reporting function and specifically do not track asset type (i.e. building, equipment, etc.). Without specific asset

type, Financial Operations cannot prepare the capital asset footnote in compliance with governmental accounting standards.

Financial Operations must research and make adjustments to the capital asset system and the financial reporting spreadsheet as necessary for all outstanding reconciling items. If Financial Operations continues to use two separate systems for tracking and financial reporting, they must continue to reconcile the systems monthly to ensure the departments' inventory counts agree to the financial reporting records. If management chooses to move to one system, they must ensure that the system has all necessary fields and functionality for tracking and financial reporting. Financial Operations will also need to properly transfer the data from the old system and perform a reconciliation to ensure accuracy. With either option, Financial Operations should complete a 100 percent, all-inclusive inventory within the fiscal year to validate the accounting records. Management should ensure that the inventory custodians and departments perform inventories adequately by identifying both missing and found assets.

Properly Estimate Scholarship Allowance

Type: Internal Control

Severity: Significant Deficiency

Repeat: No

Longwood's Financial Operations did not properly estimate scholarship allowances, which net against tuition and fees and auxiliary revenue, resulting in a \$7.6 million reclassification between student aid expenses and scholarship allowances. Since Longwood applies financial aid all together, Financial Operations must estimate scholarship allowances. Financial Operations used the NACUBO (National Association of College and University Business Officers) Alternate method to estimate scholarship allowances. However, they did not complete the part of the calculation that determined the allocation between scholarship allowance and student aid expense, instead including entire student aid sources incorrectly in either the allowance or the expense. This resulted in an understatement of scholarship allowances and an overstatement of revenues and expenses of \$7.6 million.

Financial Operations should correctly follow the NACUBO Alternate method to estimate scholarship allowances in the future, properly allocating student aid sources, and completing all steps in the calculation.

Continue to Improve Oversight of Third-Party Service Providers

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2015)

Prior Title: Improve Oversight of Third-Party Service Providers

Longwood does not gain assurances in terms of sensitive data confidentiality, integrity, and availability from third-party information technology service providers (providers) unless the providers meet certain criteria. Longwood's current procedures limit oversight to only those providers that process significant fiscal processes totaling more than \$300,000. This limitation excludes oversight of

providers' systems that may process sensitive data that is not necessarily tied to financial data, but may nevertheless have a significant impact to Longwood's operations should Longwood's data in those systems become compromised, unreliable, or unavailable.

Longwood's Security Standard requires the implementation of controls to gain assurance and maintain oversight over contractors, and that such controls include clearly documenting the security requirements a contractor must comply with, have a signed agreement over security requirements, and have relevant regulations for sub-contracting (Security Standard section: 15.1 Information security in supplier relationships). Without exercising oversight for the services provided, Longwood cannot gain reasonable assurance and validate that providers have implemented effective internal controls that meet or exceed the requirements outlined in the Security Standard, which could result in potential weaknesses remaining unidentified in the environment, exposing restricted data.

Longwood has not developed processes to support oversight controls due to not understanding fully the requirements of the Security Standard. Additionally, the process for obtaining assurance is conducted by the Senior Accountant, which generates a focus on significant fiscal processes.

Longwood should develop and implement a formal process to identify providers that can interact with Longwood or Commonwealth data and include these providers in the review process. During this review, a qualified individual experienced in system security controls should obtain and review appropriate forms of assurance over provider controls.

Continue to Improve Continuity of Operations Planning

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2016)

Prior Title: Improve Continuity of Operations Planning

Longwood is making modest progress addressing recovery time inconsistencies between its university-wide Continuity of Operations Plan (COOP) and the information technology (IT) Disaster Recovery Plans (DRP). To meet filing deadlines, Longwood's recently hired Emergency Management Coordinator is making temporary changes to the COOP to ensure its recovery times match those stated in the IT DRP. However, this approach does not consider the recovery time needs of Longwood's business functions, which should be the primary drivers when establishing an organization's COOP and subsequently the IT DRP.

Longwood's Security Standard defines minimum requirements for continuity planning to ensure that an organization can restore systems in a timely manner to support primary business functions (*Security Standard section: 17 Information Security Aspects of Business Continuity Management*). Without establishing accurate recovery times that Longwood bases on business function needs, Longwood cannot develop an effective IT DRP that supports those business functions and university-wide COOP.

Longwood only recently filled the Emergency Management Coordinator position, which contributed to the delay of addressing this finding from our previous audit. The impending COOP filing deadline contributed to Longwood's decision to match, albeit temporarily, the COOP recovery times with the existing IT DRP, instead of evaluating business function recovery time needs first.

Longwood should continue improving and updating its COOP by ensuring that business function recovery times establish recovery objectives in the COOP, which in turn will dictate the recovery times necessary for Longwood's IT systems. The appropriate parties should then approve the COOP and IT DRP before implementation. Finally, Longwood should perform annual tests to ensure continued validity of the plans.

Continue to Improve Virtual Private Network Security

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Partial (first issued in fiscal year 2015)

Prior Title: Improve Virtual Private Network Security

Longwood is making progress to address a weakness communicated in our prior year report in virtual private network (VPN) controls; however, the corrective action remains in progress. Longwood does not implement controls in their VPN that are in accordance with Longwood's policies, their designated Security Standard, or that align with industry best practices. These policies and standards require the implementation of several security controls to safeguard mission critical systems that contain or process sensitive data.

We identified and communicated the specific control weaknesses to management in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. In general, these areas consisted of weaknesses related to authentication.

Longwood should dedicate the necessary resources to mitigate the specific risks communicated in the FOIAE document. Furthermore, Longwood should improve the security posture of remote connections to comply with Longwood's policy, the Security Standard, and industry best practices. The fiscal year 2018 audit will include an evaluation of Longwood's completed corrective action and determine whether Longwood satisfactorily resolved the weakness.

Continue to Improve Server Operating System Security

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Partial (first issued in fiscal year 2015)

Prior Title: Improve System Hardening for Server Operating Systems

Longwood is missing a critical security control for the server operating system that hosts the database for the accounting and financial reporting system. Longwood's adopted Security Standard requires this control to reduce risk to data confidentiality, integrity, and availability.

We communicated the details of the control weakness to Longwood in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia, due to its sensitivity and description of security mechanisms. In general, the critical control relates to missing policies and procedures that outline requirements and the minimum configuration settings for server operating systems that store sensitive data.

Longwood should prioritize and dedicate the necessary resources to address the concerns communicated in the FOIAE document. The fiscal year 2018 audit will include an evaluation of the Longwood's completed corrective action and determine whether Longwood satisfactorily resolved the weakness.

Continue to Develop a Process for Tracking Federal Grant Time and Effort Reporting

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2016)

Prior Title: Develop Procedures for Tracking Time and Effort on Federal Awards

Longwood's Office of Sponsored Programs is making progress in developing a process for tracking time and effort spent on Federal grants by creating draft policies and procedures. However, since the Office of Sponsored Programs did not finalize or implement these procedures during fiscal year 2017, there continues to be insufficient documentation of Longwood employees' time spent on Federal grants.

Code of Federal Regulations 2 CFR 200.430 Compensation - personal services states "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed," and it further outlines the standards for documentation of personnel expenses. The regulation also states that, "For a non-Federal entity where the records do not meet the standards, the Federal government may require personnel activity reports, including prescribed certifications, or equivalent documentation that support the records as required." By not having established policies and procedures for tracking time and effort on federal grants, Longwood risks its costs being unallowable.

Management should continue to develop, approve, and implement a comprehensive process for tracking time and effort on federal grants. The Office of Sponsored Programs should clearly document and distribute policies and procedures to employees performing effort on federal grants. Management should ensure that a solid audit trail exists to ensure compliance with requirements outlined in the Uniform Guidance.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 1, 2018

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission

Board of Visitors
Longwood University

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER

FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the business-type activities and aggregate discretely presented component units of **Longwood University** as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Longwood's basic financial statements and have issued our report thereon dated June 1, 2018. Our report includes a reference to other auditors. We did not consider internal controls over financial reporting or test compliance with certain provisions of laws, regulations, contracts, and grant agreements for the financial statements of the component units of Longwood, which were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Longwood's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Longwood's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Longwood's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the section entitled “Internal Control and Compliance Findings and Recommendations,” we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies entitled “Improve Database Security and Information System Access Controls” and “Improve Capital Asset Policies and Procedures That Support Financial Reporting,” which are described in the section titled “Internal Control and Compliance Findings and Recommendations,” to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies entitled “Properly Estimate Scholarship Allowance,” “Continue to Improve Oversight of Third-Party Service Providers,” “Continue to Improve Continuity of Operations Planning,” “Continue to Improve Virtual Private Network Security,” “Continue to Improve Server Operating System Security,” and “Continue to Develop a Process for Tracking Federal Grant Time and Effort Reporting,” which are described in the section titled “Internal Control and Compliance Findings and Recommendations,” to be significant deficiencies

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Longwood’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the section titled “Internal Control and Compliance Findings and Recommendations” in the findings entitled “Improve Database Security and Information System Access Controls,” “Continue to Improve Oversight of Third-Party Service Providers,” “Continue to Improve Continuity of Operations Planning,” “Continue to Improve Virtual Private Network Security,” “Continue to Improve Server Operating System Security,” and “Continue to Develop a Process for Tracking Federal Grant Time and Effort Reporting.”

Longwood's Response to Findings

We discussed this report with management at an exit conference held on May 30, 2018. Longwood's response to the findings identified in our audit is described in the accompanying section titled "Longwood's Response." Longwood's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Status of Prior Findings

Longwood has not taken adequate corrective action with respect to the previously reported findings "Improve Capital Asset Policies and Procedures That Support Financial Reporting," "Continue to Improve Oversight of Third-Party Service Providers," "Continue to Improve Continuity of Operations Planning," "Continue to Improve Virtual Private Network Security," "Continue to Improve Server Operating System Security," and "Continue to Develop a Process for Tracking Federal Grant Time and Effort Reporting." Accordingly, we included these findings in the section entitled "Internal Control and Compliance Findings and Recommendations." Longwood has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Audit Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AUDITOR OF PUBLIC ACCOUNTS

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Martha S. Mavredes, CPA
Auditor of Public Accounts
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Richmond, Virginia 23218

Dear Ms. Mavredes,

Longwood University has reviewed the Internal Control Findings and Recommendations provided by the Auditor of Public Accounts for fiscal year ending June 30, 2017 and is in agreement, in principle, with all of the findings submitted.

Attached for your consideration is a brief update as to where the campus is with respect to progress on the findings. The formal Corrective Action Workplan will be submitted within thirty days as required by CAPP Manual Section 10205. Please contact me should you have any questions or require additional information.

On behalf of Longwood University, please extend my appreciation to all of your staff for their professional audit work and recommendations.

Sincerely,



Mr. P. Kenneth Copeland, Jr.
Vice President for Administration and Finance



FY 2017 – Internal Control Findings and Recommendations

Improve Database Security and Information System Access Controls

- We have taken immediate action to correct findings. These include removing access to the production area of the database. We have included monitoring of access to critical areas, we have purchased an appliance to monitor and log system modifications and logs relevant changes. The goal is to have the appliance in production by December 2018. We currently have Policy 6105, Access to Information Technology Resources and Systems that is being reviewed for inclusion in current procedures.

Improve Capital Asset Policies and Procedures That Support Financial Reporting

- Financial Operations agrees with the need for a monthly reconciliation between the two systems of record for capital assets. An initial reconciliation was prepared by the Fixed Asset Accountant between the manual spreadsheet used for financial reporting and the capital asset management software, Sage. We agree with the findings listed, however, would like to further elaborate on the details.
 1. Of the \$22.9 million capital assets listed as “pending”, \$18.6 million of this figure is buildings, \$2.2 million is equipment, \$1.3 million is intangibles, \$466,000 is infrastructure, and \$199,000 is land. In researching the equipment portion of the discrepancies, it has been determined that many of these assets have already met their useful life to the University.
 2. The variance in acquisition values is a net total of \$50,000. The additional \$593,000 (approximate) discrepancy is solely from the purchase of asset 41523, Banner. In researching the documentation, it appears there are several invoices that make up the total acquisition cost. Banner was implemented in 2005, but the software was not fully paid until FY2006.
 3. Of the \$448,927 in assets disposed in one system and not the other, \$388,000 of this figure is for land deletions. These pieces of land were accurately deleted from the depreciation spreadsheet. The remaining amount is for equipment. It appears many of these assets have met their useful life to the University and have already been fully depreciated.
 4. As for the discrepancies in additions to fixed assets, the reconciliation showed the following...
 - Land – one tag number (3 lots) totaling \$146,233 that was not in the system of record for financial statement reporting but was in the system for inventory tracking
 - Intangibles – one tag totaling \$74,422 that was not in the system of record for financial statement reporting but was in the system for inventory tracking
 - Infrastructure
 - One tag totaling \$9,459 that was not in the system of record for financial statement reporting but was in the system for inventory tracking
 - Two tags totaling \$4,500,344 that were in the system of record for financial statement reporting but were noted as “incomplete” in the system for inventory tracking
 - Equipment

- Five tags totaling \$127,956 that were not in the system of record for financial statement reporting but were in the system for inventory tracking
- Eight tags totaling \$81,424 that were in the system of record for financial statement reporting but were not in the system for inventory tracking

A new procedure has been implemented by the Fixed Asset Accountant to prepare a monthly reconciliation between the two capital asset management systems. This reconciliation will continue while the University is utilizing both Sage and the manual spreadsheet simultaneously for financial reporting and inventory tracking. The reconciliation will confirm that capital assets are reported properly in both Sage and the depreciation spreadsheet, as well as verify that useful lives, acquisition dates, and acquisition values are valid. The final piece of the reconciliation will be to confirm disposals in both Sage and the depreciation spreadsheet are accurately removed from both systems.

In addition to the above reconciliation, the Fixed Asset Accountant will complete a full 100 percent departmental audit of capital assets within the fiscal year. This audit will aid in the process of researching and adjusting all of the discrepancies listed above. This will further certify the integrity of fixed asset reporting, as well as confirm all University capital assets are properly controlled in both systems. Completing a full inventory audit will furthermore enable us to comply with CAAP Manual Topic 30505.

Financial Operations has already begun the steps to update the capital asset system, Sage. A conference call was held with Sage Technical Support on May 7, 2018 to discuss upgrading Sage to a version that is better suited for financial reporting purposes. This upgrade will allow the University to be in compliance with governmental accounting standards.

Properly Estimate Scholarship Allowance

- Financial Operations will follow the NACUBO Alternate method to estimate scholarship allowances in the future, properly allocate student aid sources, and complete all steps in the calculation.

Continue to Improve Oversight of Third-Party Service Providers

- The ITS department and Materiel Management have reviewed the findings, concurs and is implementing corrective actions and have established procedures in place by September 30, 2018.

Continue to Improve Continuity of Operations Planning

- As noted in the current report, a new Emergency Coordinator for the University was recently hired and COOP is being reviewed with a coordinated effort. The ITS department will be working closely with the Emergency Coordinator to ensure the DRP (Disaster Recovery Plan) aligns with the COOP findings.

Continue to Improve Virtual Private Network Security

- Due to a loss of staff in the ITS department we were unable to implement additional controls. We have identified a product to use and obtained funding, and have hired replacement staff. Initial goal is to have controls in production by Feb 2019.

Continue to Improve Server Operating System Security

- We have adopted the CIS standard and all new systems are hardened by this standard. We have also created a migration time line for existing systems.

Continue to Develop a Process for Tracking Federal Grant Time and Effort Reporting

- The Office of Sponsored Projects, after reviewing OMB guidance and reaching out to other universities has developed an effective process for tracking time and effort on federal grants. This draft procedure was shared with the Auditors of Public Accounts. A separate policy was not required since effort reporting is included in the Faculty Manual. The final draft procedures were shared with the Provost and VP for Administration and Finance in April/May 2018 for their comment and final approval. The Office of Sponsored Programs is working with all federal grant PI's to implement the procedures for the Spring 2018 academic term.

LONGWOOD UNIVERSITY

As of June 30, 2017

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